

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

ESTATE OF KATHRYN L. MENGES,	:	1:13-cv-1156
	:	
Plaintiff,	:	Hon. John E. Jones III
	:	
v.	:	
	:	
STEVEN T. MILLER, Acting	:	
Commissioner of the Internal Revenue	:	
Service,	:	
	:	
Defendant.	:	

ORDER

November 4, 2014

In accordance with the Memorandum issued on today's date, it is hereby

ORDERED that:

1. Plaintiff's Motion for Summary Judgment (Doc. 39) is **DENIED**.
2. Defendant's Motion for Summary Judgment (Doc. 41) is **GRANTED**.
3. The Clerk of Court is directed to **CLOSE** the file on this case.

s/ John E. Jones III
John E. Jones III
United States District Judge